COURT NO. 2

IN THE HIGH COURT OF UTTARANCHAL AT NAINITAL

Income Tax Appeal No. 109 of 2001
(Old No. 107 of 2000)

1. The Commissioner of Income Tax, Meerut
2. Assistant Commissioner of Income Tax, Special Circle, Dehradun

.....Appellants

Versus

M/s Halliburton Offshore Services Inc.
As agent of Mr. Cook R. C/o
Arthur Anderson & Co. Maker Towers,
F.Cuffe Parade, Bombay

.....Respondent

Dated: December 02, 2005

Mr. S.K. Posti, Advocate for the appellants.
Ms. Krishi Shukla, Advocate for the respondent.

Coram: Hon. P.C. Verma, J.
Hon. J.C.S. Rawat, J.

This appeal is against the order-dated 05.10.1999, passed by the Income tax Appellate Tribunal, (Delhi Bench 'SMC' Delhi) in ITA No. 1359(Del) of 1993. The dispute relates to the Assessment Year 1989-90.

2. The substantial questions of law raised in the appeal are as follows:

> ***Whether on the facts and in the circumstances of the case, the learned Income Tax Appellate Tribunal was legally correct to hold that the salary paid to the assessee for the said off-period outside India was not chargeable to Indian Income tax Act in terms of Section 9(1)(ii) of the Income Tax Act, 1961?"***

3. The aforementioned question has been decided by the Hon'ble Apex Court in Civil Appeal Nos. 351-355 of 2005 ***"Sedco Forex International Drill Inc. and Others Vs. Commissioner of Income Tax, Dehradun and Another, JT 2005(9) SC 639".*** In view of the aforesaid decision of the Hon'ble Apex Court, this question is answered in favour of the assessee.

4. The appeal is dismissed accordingly. No order as to costs.

(J.C.S. Rawat, J.) **(P.C. Verma, J.)**

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